

SCHEDULES

SCHEDULE 31

VALUE ADDED TAX: RE-ENACTMENT OF REDUCED RATE PROVISIONS

PART 2

CONSEQUENTIAL AMENDMENTS

Value Added Tax Act 1994 (c. 23)

- 6 (1) Section 97(4) of the Value Added Tax Act 1994 (orders that cease to have effect if not approved by the House of Commons within 28 days of being made) is amended as follows.
- (2) In paragraph (c)(i) (orders increasing rate of VAT in force), after “in force” insert “under section 2”.
- (3) In paragraph (c), after sub-paragraph (ii) insert—
“(ia) for varying Schedule 7A so as to cause VAT to be charged on a supply at the rate in force under section 2 instead of that in force under section 29A;”.
- (4) In paragraph (d)(i) (exception for orders under section 51 that are consequential on orders that vary Schedule 8 or 9 but do not fall within paragraph (c)), after “Schedule” insert “7A,”.